

## Article VII – Taxation and Fees

### Division 1 – Personal Property Exemption

*[Adopted 3-10-1978 as Ch. 8, Art. I, of the 1978 Code (Ch. 147, Art. I, of the 1993 Code)]*

#### § 3.7-1 Certain household goods exempted.

##### A. Enumeration.

- (1) Certain household goods and personal effects are exempt from personal property taxation pursuant to § 58.1-3504, Code of Virginia. Items classified as exempt from personal property taxation are as follows: **[Amended 4-7-2014]**
  - (a) Bicycles.
  - (b) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
  - (c) Pianos, organs, phonographs and record players and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment.
  - (d) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
  - (e) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
  - (f) Sporting and photographic equipment.
  - (g) Clothing and objects of apparel.
  - (h) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.
- (2) The classification above set forth shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode.

- ##### B. Notwithstanding any provision set forth above, household appliances in residential rental property used by an individual or by a family or household incident to maintaining an abode shall be deemed to be fixtures and shall be assessed as part of the real property in which they are located. For purposes of this subsection, "household appliances" shall mean all major appliances customarily used in a residential home and which are the property of the owner of the real estate, including,

without limitation, refrigerators, stoves, ranges, microwave ovens, dishwashers, trash compactors, clothes dryers, garbage disposals and air-conditioning units. **[Amended 7-12-1993]**

**§ 3.7-2 Certain farm animals and implements exempted.**  
**[Added 6-9-1978]**

A. Farm animals, grains and other feeds used for the nurture of farm animals, farm machinery and farm implements are hereby defined as separate items of taxation and classified as follows: **[Amended 4-7-2014]**

- (1) Horses, mules and other kindred animals.
- (2) Cattle.
- (3) Sheep and goats.
- (4) Hogs.
- (5) Poultry.
- (6) Grains and other feeds used for the nurture of farm animals.
- (7) All farm machinery and farm implements as defined in Va. Code §§58.1-3505(A)(8), (A)(9) and (A)(10).

(8) Motor vehicles that are used primarily for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to Va. Code §§ 46.2-665, 46.2-666, or 46.2-670.

(Ordinance of 06/15/2020)

B. The Board of Supervisors of Appomattox County hereby exempts, in whole, from taxation all of the above classes of farm animals, grains and feeds used for the nurture of farm animals, farm machinery or farm implements.